

TFS SPREADSHEETS – OWN EM!

**I'm Not
Crazy!**

**My Imaginary
Friends Can Prove it!**



- 2. Calculate Compensated Transfer -
 - Transfer 30% from GF to Fund 21
 - -- *Classified and Superintendent Only **
- Use LT Liability Spreadsheet

2. Calculate Compensated Absences Fund 21

- a. Include Employer Taxes
- *b. Assign & Total by Function/District*
- c. Calculate 30% per District
- d. Calculate amount to Transfer to Fund
21 from General Fund
- e. Enter transfer in system
- f. Inform County of the Transfer by
County Deadline

D SCHATZ	12.58	2400	71.12	894.69	73.28	18.32	\$230.47	\$1,125.16	\$86.07	\$76.51	\$3.83	\$6.41	\$1,297.98	\$22,244.59	PERS
2012-2013	PAY	ACCT	VAC	VAC	SICK	0.25	SICK	TOTAL	DISTRICT	DISTRICT	DISTRICT	DISTRICT	ABSENCES	TOTAL	RETIRMT
	RATE	FUNCTION	HOURS	LIAB	LEAVE	LEAVE	LIAB	VAC/SICK	FICA/MED	PERS/TRS	UNEMP	WC	PAYABLE	BY	SYSTEM
	12-13								7.65%	6.800%	0.0034	0.0057		FUNCTION	
										7.470%		0.0706			
C CELLINI	\$15.16	2600	66.00	1000.56	219.00	54.75	\$830.01	\$1,830.57	\$140.04	\$124.48	\$6.22	\$10.43	\$2,111.75		PERS
J DILLER	\$14.79	2600	211.00	3120.69	142.00	35.50	\$525.05	\$3,645.74	\$278.90	\$247.91	\$12.40	\$20.78	\$4,205.72		PERS
G GLENN	\$14.79	2600	55.00	813.45	226.50	56.63	\$837.48	\$1,650.93	\$126.30	\$112.26	\$5.61	\$9.41	\$1,904.52		PERS
J HYDE	\$15.16	2600	102.00	1546.32	112.50	28.13	\$426.38	\$1,972.70	\$150.91	\$134.14	\$6.71	\$11.24	\$2,275.70		PERS
J MCKEE	\$20.56	2600	166.84	3430.23	464.98	116.25	\$2,390.00	\$5,820.23	\$445.25	\$395.78	\$19.79	\$33.18	\$6,714.21		PERS
J MORRISON	\$16.74	2600	79.00	1322.46	152.25	38.06	\$637.17	\$1,959.63	\$149.91	\$133.25	\$6.66	\$11.17	\$2,260.62		PERS
C MUNSON	\$15.16	2600	74.50	1129.42	170.00	42.50	\$644.30	\$1,773.72	\$135.69	\$120.61	\$6.03	\$10.11	\$2,046.16		PERS
B PARKS	\$33.97	2600	382.50	12993.53	523.00	130.75	\$4,441.58	\$17,435.10	\$1,333.79	\$1,185.59	\$59.28	\$99.38	\$20,113.13		PERS
A THOMAS	\$14.79	2600	53.00	783.87	34.00	8.50	\$125.72	\$909.59	\$69.58	\$61.85	\$3.09	\$5.18	\$1,049.30		PERS
T TRAN	\$14.43	2600	116.00	1673.88	161.00	40.25	\$580.81	\$2,254.69	\$172.48	\$153.32	\$7.67	\$12.85	\$2,601.01	\$47,447.94	PERS
D TYLER	\$15.17	2600	59.30	\$899.58	257.84	64.46	\$977.86	\$1,877.44	\$143.62	\$127.67	\$6.38	\$10.70	\$2,165.81		PERS
															PERS
S BERGESON	\$12.26	3100	24.26	\$297.43	22.43	5.61	\$68.75	\$366.18	\$28.01	\$24.90	\$1.24	\$2.09	\$422.42		PERS
C HILL	\$12.26	3100	0.30	\$3.68	0.25	0.06	\$0.77	\$4.44	\$0.34	\$0.30	\$0.02	\$0.03	\$5.13		PERS
A JOHNSON	\$11.73	3100	7.56	\$88.68	23.19	5.80	\$68.00	\$156.68	\$11.99	\$10.65	\$0.53	\$0.89	\$180.75		PERS
N LARSON	\$13.62	3100	73.58	\$1,002.16	338.16	84.54	\$1,151.43	\$2,153.59	\$164.75	\$146.44	\$7.32	\$12.28	\$2,484.39		PERS
J LEISTER	\$32.52	3100	176.00	\$5,723.52	750.81	187.70	\$6,104.09	\$11,827.61	\$904.81	\$804.28	\$40.21	\$67.42	\$13,644.33		PERS
B RYKOWSKY	\$14.09	3100	12.88	\$181.48	259.21	64.80	\$913.07	\$1,094.55	\$83.73	\$74.43	\$3.72	\$6.24	\$1,262.67		PERS
J SMITH	\$15.00	3100	10.40	\$156.00	602.83	150.71	\$2,260.61	\$2,416.61	\$184.87	\$164.33	\$8.22	\$13.77	\$2,787.80		PERS
A STEPHAN-probation prd	\$11.14	3100	0.00	\$0.00	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		PERS
M THAO	\$15.00	3100	66.39	\$995.85	259.97	64.99	\$974.89	\$1,970.74	\$150.76	\$134.01	\$6.70	\$11.23	\$2,273.44		PERS
B THORNBURG	\$9.89	3100	1.07	\$10.58	20.31	5.08	\$50.22	\$60.80	\$4.65	\$4.13	\$0.21	\$0.35	\$70.14	\$23,133.33	PERS
T WELLMAN	\$12.26	3100	0.06	\$0.74	0.40	0.10	\$1.23	\$1.96	\$0.15	\$0.13	\$0.01	\$0.01	\$2.26		
			5504.28		13809.65										
													\$250,743.88	\$250,743.88	
											FUND 121	30%	\$75,223.16		
											BALANCE 06/30		\$20,482.50		
											TRANSFER AMOUNT:		\$54,740.66		

**POWER USER DISCUSSION –
where do I find this data in my system?
TIPS AND TRICKS**



- 5. Fixed Assets Update - GASB34*

- a. *Refer to your previous year TFS Object 7xx expenditure*

- b. *See OPI Website for Excel spreadsheet and Information *(OPI)*

- c. *Update Your Asset List (manual or software)*

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"There's an error in my bill. You accidentally sent it to someone who has no money."

2011/2012 AUGUST 8, 2012																	
STRAIGHT LINE METHOD																	
-----COST-----																	
-----ACCUMULATED DEPRECIATION-----																	
			LAND OR	Depreciation			Balance					Balance				Net Book	
	Date		Est. Trade	DEPR.	USEFUL		Balance	Additions	Deletions	Adjust		Balance	Balance	Additions	Deletions	Balance	Value
DESCRIPTION	Acquired	Cost	Value	BASIS	Method	LIFE	8/30/2011	FY2012	FY2012			8/30/2012	8/30/2011	FY2012	FY2012	Adjust	8/30/2012
#100 Land																	
1 acre	1-1873	1	1	N/A	N/A		1					1					1
1 acre	Jan-83	10	10	N/A	N/A		10					10					10
2 acres	Jan-88	10	10	N/A	N/A		10					10					10
2 acres	Jan-73	1	1	N/A	N/A		1					1					1
8.03	Sep-74	21,105	21,105	N/A	N/A		21,105					21,105					21,105
14.078 Acres	Jan-82	70,385	70,385	N/A	N/A		70,385					70,385					70,385
9.1 Acres (Holgate)	Feb-02	290,181	290,181	N/A	N/A		290,181					290,181					290,181
2.2 Acres (Guest)	Feb-02	75,181	75,181	N/A	N/A		75,181					75,181					75,181
12.6 Acres (Dougherty)	May-02	384,269	384,269	N/A	N/A		384,269					384,269					384,269
LAND EASEMENT PURCHASE	May-08	80,000	80,000	N/A	N/A		80,000					80,000					80,000
TOTAL LAND		801,143	801,143	0	0	0	801,143	0	0	0	0	801,143	0	0	0	0	801,143
#200 Land Improvements																	
SEWER	Aug-83	178,844		178,844	SL	50	178,844					178,844	84,873	3,593		88,288	111,378
WELLS/WATER	Aug-83	38,352		38,352	SL	60	38,352					38,352	13,809	787		14,673	23,778
SPRINKLER SYS - FIELD	Jul-88	14,800		14,800	SL	20	14,800					14,800	8,840	745		8,885	5,215
BS COURTS - BLDG #3	Jul-87	8,780		8,780	SL	40	8,780					8,780	3,078	220		3,298	5,482
SPRINKLER SYSTEM - 2008/2008	Jul-08	90,250		90,250	SL	20	90,250					90,250	8,028	4,513		13,539	78,711
PAVING/SIDEWALKS	Jul-10	1,354,112		1,354,112	SL	20	1,354,112					1,354,112	133,412	88,708		200,118	1,153,994
TOTAL BUILDINGS		1,888,038	0	1,888,038	0	200	1,888,038	0	0	0	0	1,888,038	232,935	78,544	0	0	309,479
#300 Construction																	
BLDG #1																	
ORIGINAL	1-1880																
ADDITION #1	Jan-57	50,000		50,000	SL	50	50,000					50,000	50,000	0		50,000	0
ADDITION #2	Jan-83	70,000		70,000	SL	50	70,000					70,000	88,800	1,400		70,000	0
ADDITION #3	Jan-87	280,000		280,000	SL	60	280,000					280,000	281,000	5,800		288,800	23,200
ADDITION #4	Jan-88	448,700		448,700	SL	60	448,700					448,700	215,378	8,874		224,350	224,350
ADDITION #5	Jan-81	280,535		280,535	SL	60	280,535					280,535	117,828	5,811		123,438	157,088
ADDITION #6	Oct-03	182,774		182,774	SL	50	182,774					182,774	29,295	3,255		32,550	150,224
ADDITION #7 (6th grade wing & remodel)	Sep-09	3,284,878		3,284,878	SL	60	3,284,878					3,284,878	130,598	85,298		195,884	3,088,984
Window Replacement (2010/11)	Jun-11	151,773		151,773	SL	60	151,773					151,773	3,035	3,035		8,070	145,703
BLDG #2																	
BLDG #2 POD 1/2	Jan-73	855,450		855,450	SL	60	855,450					855,450	511,251	13,109		524,380	131,080
BLDG #2 POD 3/4	Jan-78	580,450		580,450	SL	60	580,450					580,450	381,109	11,209		392,315	188,135
BLDG #2 Pod 1/2 & Kitchen	Sep-10	3,313,531		3,313,531	SL	60	3,313,531					3,313,531	132,542	88,271		198,813	3,114,718
BLDG #3																	
Original	May-83	3,753,826		3,753,826	SL	60	3,753,826					3,753,826	1,426,459	75,077		1,501,538	2,252,280
8th Grade Wing/Library Remodel	Sep-10	3,087,487		3,087,487	SL	60	3,087,487					3,087,487	123,500	81,760		185,250	2,902,247
BLDG #3 STORAGE SHED	Sep-07	15,083		15,083	SL	30	15,083					15,083	2,510	602		3,012	12,061
ADMIN BUILDING	Mar-08	780,121		780,121	SL	60	780,121					780,121	48,188	15,802		81,870	728,161
	Jun-10	98,843		98,843	SL	60	98,843					98,843	3,845	1,877		5,822	92,921
2535 Machinery Shop	Sep-11	44,085		44,085	N/A	50		44,085				44,085	0	882		882	43,203
Total Construction		17,037,525	0	17,037,525	0	830	16,993,440	44,085	0	0	0	17,037,525	3,503,211	339,951	0	0	3,843,182
#400 Infrastructure																	
2535 Flynn Lane (house/chop)	May-02	158,000		158,000	N/A	N/A	158,000	0				158,000					158,000
Total Infrastructure		203,085		203,085	n/a	n/a	158,000	44,085	0	0	0	203,085	0	882	0	0	202,203

[illegible]

**POWER USER DISCUSSION –
where do I find this data in my system?**

TIPS AND TRICKS FOR DOING FIXED ASSETS



- 10. Student Activity Account
- Balances - Fund 84*
- a. Refer to Previous TFS -
- (ending compared to current year
- beginning balances)
- b. Total Revenues and Expenditures
- c. Record on TFS input sheet/system

HELLGATE ELEMENTARY

Page: 1 of 1

Statement of Activity by Account Name for 07/01/13 to 06/30/14

Report ID: S10

Account	Opening Balance	Disbursed (-)	Receipts		Transfers (+)	Invest (+)	Misc.	Misc.
			In Transit (+)	Deposits (+)			Earnings (+)	Charges (-)
UND	0.00	0.00	0.00	50.17	0.00		0.00	0.00
Y (BLDING #1)	2811.23	0.00	0.00	0.00	0.00		0.00	0.00
UNDS (BLDG #1)	783.62	0.00	0.00	1318.37	0.00		0.00	0.00
UND	0.00	0.00	0.00	30.76	0.00		0.00	0.00
SCHOOL LIBRARY	5516.51	11802.38	0.00	11466.39	0.00		0.00	0.00
T COUNCIL FUND	0.00	0.00	0.00	67.25	0.00		0.00	0.00
CLASS PROJECT	220.00	220.00	0.00	0.00	0.00		0.00	0.00
014	315.13	3191.14	0.00	1889.26	986.75		0.00	0.00
015	60.82	1777.99	0.00	970.52	2000.00		0.00	0.00
016	0.00	1872.74	0.00	54.52	2000.00		0.00	0.00
CLEARING FUND	0.00	20.58	0.00	20.58	0.00		0.00	0.00
RTS LEAGUE	1052.40	4729.96	0.00	5378.00	0.00		0.00	0.00
PS (BLDG #2)	2647.80	2580.44	0.00	3892.42	0.00		0.00	0.00
UND	0.00	0.00	0.00	329.74	0.00		0.00	0.00
ACCOUNT (BUILDING # 2)	5531.58	1294.28	0.00	1638.70	0.00		0.00	0.00
CHOOL - GENERAL MISC (BLDG	0.00	539.17	0.00	539.17	0.00		0.00	0.00
CHOOL - GENERAL MISC	764.99	6225.00	0.00	11141.75	-4986.75		0.00	0.00
CHOOL - PE DONATION/BOX	822.87	101.17	0.00	663.20	0.00		0.00	0.00
REFEREES	0.00	3518.00	0.00	3413.04	0.00		0.00	65.04
FUNDRAISER	0.00	9970.03	0.00	10836.25	0.00		0.00	0.00
T LUNCH PAYMENTS	0.00	0.00	0.00	17527.86	0.00		0.00	13871.3
LUB	850.50	408.16	136.75	150.00	0.00		0.00	0.00
DENT FUNDRAISERS	3044.77	1497.44	148.70	1878.98	0.00		0.00	0.00
E (B. HALL)	-78.91	462.27	25.80	1340.43	0.00		0.00	0.00

TRUSTEE FINANCIAL REPORT CHECKOFF

Prepare..... Prepare..... Prepare

- 11. Payroll & Claims Clearing Funds
- (Funds 86 - 87)
- - a. Outstanding Warrants = cash
 - b. Retain June 30th Outstanding
 - c. Warrants List for Auditors

TAXES RECEIVABLES

*Taxes Receivables are Taxes still to be collected by the County as of 6/30/15 –

- County will provide amounts
- Balance Sheet Accounts 120–150.
Offset is 680 – deferred outflow
- Enter in JV – Reverse JV Entries in July

CHART OF ACCOUNTS

3-0400.10 DEFINITIONS OF BALANCE SHEET ACCOUNTS (cont'd)

Code	Definition
REAL 120	Taxes Receivable-Real Property. The uncollected portion of real property taxes which a school district has levied and which has become due. Separate accounts may be maintained on the basis of tax roll year and/or current and delinquent taxes. Under modified accrual accounting, taxes receivable less allowances for uncollectible taxes are offset by crediting the 680 deferred revenue account for the same amount. See Topic 5-0200.
129	Allowance for Uncollectible Taxes - Real Property (Normal Credit Balance). The portion of real property taxes receivable estimated not to be collectable. The account is shown on the balance sheet as a deduction from the Taxes Receivable account to arrive at the net taxes receivable.
M# + PERS 130	Taxes Receivable—Personal Property. The uncollected portion of personal property taxes (including mobile homes) which a school district has levied and which has become due. Separate accounts may be maintained on the basis of tax roll year and/or current and delinquent taxes. Under modified accrual accounting, taxes receivable less allowances for uncollectible taxes are offset by crediting the 680 deferred revenue account for the same amount. See Topic 5-0200.
139	Allowance for Uncollectible Taxes—Personal Property (Normal Credit Balance). The portion of personal property taxes receivable estimated not to be collectable. The account is shown on the balance sheet as a deduction from the Taxes Receivable account to arrive at the net taxes receivable.
CA 140	Taxes Receivable-Other. The uncollected portion of other taxes which a school district has levied and which has become due. Separate accounts may be maintained on the basis of tax roll year and/or current and delinquent taxes. Under modified accrual accounting, taxes receivable less allowances for uncollectible taxes are offset by crediting the 680 deferred revenue account for the same amount. See Topic 5-0200.
149	Allowance for Uncollectible Taxes - Other (Normal Credit Balance). The portion of other taxes receivable estimated not to be collectable. The account is shown on the balance sheet as a deduction from the Taxes Receivable account to arrive at the net taxes receivable.
ISO 150	Taxes Receivable—Protested Taxes. The undistributed portion of taxes paid under protest maintained in the County Protested Tax Fund pending final court disposition. Separate accounts may be maintained on the basis of tax roll year, current and delinquent, and type of tax. Under modified accrual accounting, taxes receivable less allowances for uncollectible taxes are offset by crediting the 680 deferred revenue account for the same amount. See Topic 5-0200.
159	Allowance for Uncollectible Taxes—Protested Taxes (Normal Credit Balance). The portion of protested taxes receivable estimated not to be collectable. The account is shown on the balance sheet as a deduction from the Taxes Receivable account to arrive at the net taxes receivable.
160	Interfund/Loan Receivable from Other Funds. An asset account used to record an amount owed by one fund to another fund in the same school district. This account normally has the same amount as account 601 Interfund/Loan Payable to Other Funds. See Topic 5-0500.

07/29/14
12:41:37

HELLGATE ELEMENTARY
Journal Voucher Details
for the Accounting Period: 6/14

Page: 1 of 1
Report ID: L100

Document #	Line #	Posting Date	Description	Debit Amount	Credit Amount	Fund	Obj	Acct/Source/ Prog-Func	Obj Proj
100981	27/23/14								
			Taxes Receivables for 13-14						
			Reversing JV created, #: 100352						
	1		CA	1,260.87		101 B	140		
	2		ME	26,721.18		101 B	130		
	3		PERS	33,463.69		101 B	130		
	4		PROTESTED	58,856.33		101 B	150		
	5		REAL	93,402.10		101 B	120		
	6		TAXES RECEIVABLE		215,704.77	101 B	800		
	7		CA	315.18		120 B	140		
	8		ME	7,072.22		120 B	130		
	9		PERS	9,181.81		120 B	130		
	10		PROTESTED	13,689.15		120 B	150		
	11		REAL	25,005.09		120 B	120		
	12		TAXES RECEIVABLE		57,263.49	120 B	800		
	13		CA	12.68		123 B	140		
	14		ME	7.73		123 B	130		
	15		PERS	177.37		123 B	130		
	16		PROTESTED	117.17		123 B	150		
	17		REAL	38.14		123 B	120		
	18		TAXES RECEIVABLE		351.75	123 B	800		
	19		CA	10.06		117 B	140		
	20		ME	255.51		117 B	130		
	21		PERS	276.87		117 B	130		
	22		PROTESTED	471.40		117 B	150		
	23		REAL	981.97		117 B	120		
	24		TAXES RECEIVABLE		2,806.81	117 B	800		
	25		CA	50.24		128 B	140		
	26		ME	944.18		128 B	130		
	27		PERS	1,321.02		128 B	130		
	28		PROTESTED	1,131.03		128 B	150		
	29		REAL	1,280.24		128 B	120		
	30		TAXES RECEIVABLE		7,730.71	128 B	800		
	31		CA	466.46		150 B	140		
	32		ME	7,753.89		150 B	130		
	33		PERS	12,835.46		150 B	130		
	34		PROTESTED	21,153.22		150 B	150		
	35		REAL	27,752.70		150 B	120		
	36		TAXES RECEIVABLE		43,967.73	150 B	800		
	37		REAL	15.08		161 B	130		
	38		TAXES RECEIVABLE		15.08	161 B	800		
			Total	333,042.34	333,042.34				

POWER USER DISCUSSION –

TIPS AND TRICKS FOR DOING TAXES
RECEIVABLE – HOW TO ENTER IN MY SYSTEM?



THANK YOU FOR COMING!



Noreen Anderson, Hellgate SD4

Belinda Klick, Sun River Valley
Schools

**A BIG THANK YOU TO OUR
POWER USERS!**